



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

MS-N

April 11, 2012

JOHN R. HURLEY, TREASURER
GUARDIAN LIFE FEDERAL PAC
7 HANOVER SQUARE C/O EDWARD KANE
NEW YORK, NY 10004

IDENTIFICATION NUMBER: C00173393

REFERENCE: FILING RECEIVED 4/5/2012

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the filing referenced above.

Please be advised that once a committee meets the requirements of electronic filing, all subsequent statements, designations, reports, and amendments must be filed electronically. (11 CFR §§ 104.18(a)(2), 104.18(c) and 104.18(f)). Your paper filing received 4/5/2012 will not be considered an Amended Statement of Organization (FEC FORM 1). To amend this filing, you must submit your FEC FORM 1 in an electronic format.

If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division), or my local number, (202) 694-1137.

Sincerely,

A handwritten signature in black ink, appearing to read "David Garr", with a stylized flourish at the end.

David Garr
Campaign Finance Analyst
Reports Analysis Division